



State of North Carolina
ALCOHOLIC BEVERAGE CONTROL COMMISSION

ANN SCOTT FULTON
ACTING CHAIR

4307 MAIL SERVICE CENTER
RALEIGH, NC 27699-4307

COMMISSION MEMBERS:
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WAKE FOREST

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ADMINISTRATOR

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MIKE A. JOYNER
CHARLOTTE

MEMORANDUM NO. 2657

TO: All County and Municipal ABC Boards

FROM: Michael C. Herring
Administrator

DATE: October 2, 2001

SALES / EXCISE TAXES

The 2001-02 Budget Bill approved by the North Carolina General Assembly includes the Education Revenue Act, which imposes a six percent (6%) state sales tax on retail spirituous liquor sold on or after December 1, 2001. This tax does not apply to mixed beverage sales.

The sales tax will be in addition to the uniform prices the Commission publishes and must be added at the cash register. Please contact your computer vendor regarding software changes. We have contacted the North Carolina Department of Revenue and they will be sending you a package of information regarding collection and payment of sales tax. If you have any questions, please call Mr. Andy Sabol, N. C. Department of Revenue, at 919-733-2151.

Enclosed is a sample notice you may want to use in your stores to notify your customers of the sales tax.

The Budget Bill also reduces the excise tax you pay on spirituous liquor from 28% to 25% effective February 1, 2002. If you have any questions on these taxes, please do not hesitate to contact us.

ABC COMPLEX NAME

The 2001 General Assembly enacted legislation that restored the sign designating our facility "**The Marvin L. Speight, Jr.**" North Carolina ABC Commission Office and Warehouse Complex. As some of you may recall, former Chairman Speight's name was removed from the sign by the ABC Commission Members in 1985.

www.ncabc.com

LOCATION: 3322 GARNER ROAD, RALEIGH, NC 27610

AN EQUAL OPPORTUNITY / AFFIRMATIVE ACTION EMPLOYER

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WWW.NCABC.COM

Please check out our re-designed Web site. We have added new features in permitting and liquor pricing that you, hopefully, will find beneficial.

NEW ABC COMMISSION MEMBER

The Governor recently appointed Mike A. Joyner of Charlotte to fill the vacant seat of Howard C. McGlohon. Commissioner McGlohon resigned effective August 1, 2001, having served at the Commission since March 1, 1993. Commissioner Joyner received his B.S. in Civil Engineering from North Carolina State University in 1978 and is currently the Vice President of Development with The Crosland Group, Inc., in Charlotte, NC. If you would like to meet the State ABC Commissioners, our next meeting is scheduled for October 12, 2001, at 9:30 AM.

NO LONGER ON ALLOCATION

Effective **October 1, 2001**, **Code 34-442**, Macallan 25 year old, *will no longer be on allocation*. ABC boards are free to order as needed.

ENCLOSURES

- ❑ Supplemental Price List No. 213-B for the month of December 2001. These products will be offered to you at adjusted buy-in prices from November 1 through December 31, 2001. Reduced retail prices will be effective December 1 through December 31, 2001. (These listings are found under the ABC Board Specific/Reports (then look under the report name.)
- ❑ Sample notice advising customers of the 6% sales tax. (This notice is included at the end of the memo on the Web Site.)

NOTICE

As a result of the

2001 BUDGET BILL

(Education Revenue Act)

approved by the

North Carolina General Assembly

A 6% Sales Tax will be LEVIED

on retail liquor purchases beginning

December 1, 2001